

**Amendments to the Specification**

Please replace the paragraph beginning on page 3, line 31, with the following amended paragraph:

A preferred embodiment of the present invention is described in detail below with reference to the attached drawing figures, wherein:

Fig. 1 is a fragmentary perspective view of a finished surface in accordance with the present invention;

Fig. 2 is a vertical cross sectional view of a panel attachment system constructed in accordance with a preferred embodiment of the present invention having a plurality of panels, retaining member and mounting structure;

Fig. 3 is an exploded view of the panel and adjacent joint areas of the system of FIG. 1; [[and]]

Fig. 4 is a fragmentary side view of the panel of Fig. 1; and

FIG. 5 is a fragmentary side view of the panel of Fig. 1 shown coupling with another similarly configured panel.